A
GLP
26.7.47
Mas
26/7

File No. 273(7).

*19*31.

Collection No. (3)

Mysore Residency

Bangalore.

(p 78)

Pros. Serial Nos. 1-32 ~ 34

Subject.

Audit and Accounts procedure in regard to the share from the Road Development Fund allotted to the Civil and Military Station, Bangalore.

Previous References.

Later References.

S. 97.—(Blue).

MFP—168S&P—(M-184)—11-8-34—60,000.

NOTES AND PRECIS.

FILE No. 273(7) 1931.

Section. File No.

Heading. Serial No.

NOTES.

DEPT. BRANCH. Pros. 19 . Nos.

Subject.

Audit and Accounts procedure in regard to the share from the Road Development Fund allotted to the Civil and Military Station, Bangalore.

Notes and Orders.

S. 1.

SGPI—FP—379DCFMis.—4-12-24—2,00,000.

Letter. Extract of letter no. 275-I/29/B & 23.7-31 from the Dy. Fy. & G of I. F. & P. Dept.

× × ×

S.N.47-A. do.

From the Pay and Accounts Officer, No.P.G.1908, dated 19-8-31

Draft submitted.

CVR 4.9.31

A.S. 7.9.31

3.

S.N.47-B

Issued No.6657, dated 14-9-31

I.N. 47.

Issued Memorandum No. 1565 dated 27th February 1932.

Please see para 87 ante. Orders are solicited as to the issue of the draft.

Sd/- V.V. Marar.

2/4/32

May issue? P.M.R. 2/4.

Draft to issue and file to be put again tomorrow.

G.K. 3/4.

S.N. 54.

Issued No. 2396, dated the 4th April, 1932

Telegram No. 127-I dated the 20th January 1932 from Polindia to the Resident in Mysore.

* * * * * *

2 3 The questions relating to the disbursement of the grant have also to be considered in this connection. The President trusts that the full allotment of Rs.63000 may not have to be spent in the course of the remaining months. The questions to be considered are (1) whether the unspent balance of the allotment will not lapse if the whole allotment is not spent in the year itself; (2) whether the grant is to be paid in advance or only after execution of the works; (3) if in advance, whether the whole amount may be disbursed at once to the President; (4) whether orders regarding the disbursement should be issued by the Resident or the Governmentof India; and (5) if the former, the budget head from which the expenditure is to be met. The Financial Adviser may be consulted u.o. on these points after the issue of the drafts.

* * * * * * * * * *

5 6 The selected list of works, when received from the President, may be communicated to the Accountant-General, as required by the Government of India, for purposes of audit.

* * * * * * * * * * * *

Sd/- V.V. Marar.
4/2/32

G.K.
4/2.

Letter No.999 Dated The 8th Febraury 1932 Issued.

Memorandum No. 1000 Dated the 8th Febraury 1932 Issued.

TO THE FINANCIAL ADVISER TO THE HON. THE RESIDENT

(with reference to para 63 ante)

U.O.NO. 1025 DATED THE 9th FEBRAURY 1932.

THE HON'BLE THE RESIDENT'S TREASURY
No
13 FEB 1932
BANGALORE.

I think that a running account of the Road Fund should be kept, in which all allotments given by the Government of India from time to time are credited, and to which expenditure on sanctioned estimates for road improvements is charged. The balances will be accumulating. Rs.63,000/- is a credit to the Mysore Assigned Tract administration. Whether the whole amount may be paid in a lump to the Municipality for expenditure on sanctioned works, or the payments should be made as expenditure is incurred and bills are submitted to us, is not clear. The reply to the reference made by me as Pay and Accounts Officer has probably been sent to the Accountant General, Madras. I think that we should exhibit the receipts under a separat Deposit head in the Mysore Assigned Tract account. Separate orders of the Government of India for disbursing any amount out of Rs.63,000/- do not seem to be required, as the amount has already been placed at Mysore Assigned Tract's credit. The Resident's orders would appear to be sufficient.

I would suggest that a reference may be made to the Accountant General, Madras, who as our accounts and audit officer, should tell us the procedure we have to adopt.

13/2/32

OFFICE OF THE RESIDENT IN MYSORE.
BANGALORE.
15 FEB. 1932
Regd. No. 1539

The Secretary to the Hon'ble the Resident in Mysore, B'lore.
U.O.No. 79 dated 13th February 1932.

S.N. 5

(A)

Letter No. G.T. 5/32 Dated the 12th February 1932 from the President Municipal Commission, Bangalore.

6

A Copy of the list furnished with the P.U.C. may be communicated to the Accountant-General.

A separate communication regarding audit and account proceedure to be followed in the payment of grants to Civil and Military Station was promised in the Government of India letter No. F.275-1/29/B dated the 23rd July 1931. This has not yet been received. The financial Adviser who was consulted suggests that the Accountant-General may be consulted. This may be done.

S.N. 1

(4)

273-31

(5)

Draft put up for approval. * * * *

* * * * * * * *

Sd/- V.V. Marar.
23/2/32.

P.M.R.
24/2.

G.H.C.
24/2/32.

6

S.N. 47.

Memorandum No.1565 Dated the 27th February 1932 issued.

S.N. ~~14~~.

Letter No. Pol.902/PP.130-30, dated the 20/22nd February 1932 from the Government of Mysore.

~~Subject:- Grants from the Road Development Account.~~

6

* * * * * * * *

Para 2 of the P. U. C.

Nothing was heard about the matter after the Pay and Accounts Officer's letter at S.N. ~~33~~. A reference may be made to the A.G., Madras.

Two drafts are put up. one to the Govt of Mysore & another to the A.G.

Sd/- V.V. Marar.
1/3/32.

P.M.R.
4/3.

P.T.O.

An endorsement to the Collector with reference to the orders in para 90 is put up for approval.

vv-manar
30/3/32.

Issued No. 2256 Dated the 31st March 1932.

Please see paras 73 to 76 and para 87 ante. Orders are solicited as to the issue of drafts I and II.

vv. manar
2/4/32

May issue ? (From para. 92)

S.N.53 Issued No.2395, dated the 4th April 1932.

S.N.54 Issued No.2396, dated the 4th April 1932.

S.N.~~57~~ 9

Letter T.13. Bang-534, dated the 5th April, 1932, from the Accountant General, Madras (T.13 Section).

S.N.~~57~~. 9 10

Letter from the Accountant General Madras, (S.N.~~57~~) 9 will be dealt with on return of the file from the Secretary.

Sd/- V.V. Marar,
20/4/32.

Sd/- P.M.R.
20/4

~~G.A.65~~ ~~Issued No.3682 Dated the 1st June 1932.~~

~~G.A.67~~ ~~Issued No.3684 Dated the 1st June 1932~~

~~G.A.72~~ ~~Issued No.4004 Dated the 17th June 1932.~~

P.T.O.

Letter No. T.13 Bang.575, dated the 21st April 1932 from the Accountant General, Madras.

** ** **

Kindly see S. Nos. ~~47, 48, and 57~~ 6, 7 & 9 regarding the accounting procedure to be followed in regard to the allotment made to the Station and the disbursement of the grant to the Municipal Commission. The Accountant General, Madras, has intimated the procedure also to the Acountant General, Central Revenues, for information.

The grant will be disbursed, as expenditure is incurred on the post-payment system, on the production of vouchers duly certified by the President, Municipal Commission that the expenditure has been incurred. This condition seems sufficient. No further condition appears necessary.

The procedure to be followed has to be communicated to the President, Municipal Commission and the Treasury Officer for information.

Para 3 of the Accountant-General's letter has to be communicated to the Govt. of Mysore with referenc to para 2 of S. Nos. ~~48~~ 7 and ~~53~~ 12. In the first letter the Govt. of Mysore enquired as to how the amount placed under "Bangalore Suspense" was finally adjusted. In the second letter they were informed that the Accountant-General, Madras had been addressed in the matter.

With reference to para 4 of the Accountant-General's letter, he may be informed that the works included in the list communicated to him with the memo at S.N.~~47~~ 5 were sanctioned by the Govt. of India. A copy of their telegram at S.N.~~41~~ 4 may also be furnished.

Drafts

Drafts put up.

Sd/- V.V. Marar.
9/5/32.

P.M.R.
13/5.

* * * * * *

G.K.
15/5.

* * * * * *

R.C.B.
15/5.

S.N.65 11 Issued No.3682 dated the 1st June 1932.

S.N.66 12 Issued No.3683 dated the 1st June 1932.

S.N.67 13 Issued No.3684 dated the 1st June 1932.

14
S.N=7

Letter No. T.13.Bang.784 dated the 24th June 1932 from the Accountant General Madras.

16

~~Plate serrator extracted 1916~~. The view taken was that spramex dressing was a legitimate charge on the Road Development Fund. Among the 23 schemes selected there is none for remetalling only. Accountant- General Madras may be informed accordingly.

Draft submitted.

V.V. Iyer
19/8/32

(P. C.)

Ch. 20/8

Rendered

G. Rau
21.8

[S.N. 15 & 16 infra]

S.N 17

Issued No. 5697. Dated the 24-8-32.

~~S.N. 78~~

~~Issued No. 4585, dated the 12th July 1932.~~

Endt. No. T.13 Bang,902 dated the 26th/27th July '32

from the Accountant General, Madras.

Payment of grant from the Road Development Fund.

17 In the letter no. 6639/12-W 9-31 the Collector C.& M. Station was informed of the allotment made to the Station Viz., Rs.63,000, from the Road Development Fund.

18 In the memo no. 1000/8-W 8-2-32 the President Municipal Commission was allowed to take up for execution sanctioned schemes, not falling under the description of remetalling or resurfacing and he was informed that separate orders would issue re: disbursement of grant.

19 With the endorsement at S.N.13 the letter from the A.G.Madras, at S.N.9, laying down the accounting procedure in regard to the grant alloted to the Station was communicated to the President of the Ml. Commission and the Officer in Charge of the Resident's Treasury. The Accountant General stated inter alia in his letter as follows:" The grant from the Road Development Fund may be disbursed at the Treasury on the postpayment system ie., on production of vouchers for the amounts spent on the Works. To ensure that the amount is spent on the works for which the grant is sanctioned, the President may be required to furnish on the vouchers a

certificate to that effect"

S.N.83

The grant of Rs. 18,559-11-5 reported to be disbursed by the Treasury Officer is apparently with reference to the letter of the A.G.referred to above and which was communicated by this office to the President, Ml. Commission and the Treasury Officer.

S.N-57-

S N.67

The A.G.may be informed that no formal proceedings beyond the three referred to above have been issued He may be furnished with copies of the same. It is not necessary to explain the position as stated above to the A.G.It will presumably be done by the Treasury Officer to whom the main letter is addressed. ~~The~~ reply from this office need be with reference to paras 2 and 3 of the endorsement only.

Draft submitted.

V.V. Nair
6-8-32

Under Article 8(a) (1) of the Civil Account Code, Volume I, a specific authorisation from the Accountant-General's office appears to be necessary for the payment of grant from the Road Development Fund from the Resident's Treasury, Bangalore.. After seeing the instructions contained in letter No. T. 13. Bang. 534, dated the 5th April, 1932, from the Accountant General, Madras, the Officer in charge of the Resident's Treasury, Bangalore, appears to have disbursed the amount without obtaining specific authorisation from him.

S. N. 57

In order to regularise this and to avoid delay in future payment, the Accountant-General, Madras

Madras

Madras may be asked to authorise the Officer in charge of the Resident's Treasury, Bangalore, to disburse payment up to Rs. 63,000/- .

Draft proceedings submitted for approval.

T. N. Thangavelu Mudaliar.
24-8-1932.

Secretary.
(through Head Clerk)

Letter No. G.t. 25/32 dated the 19th August, 1932 from the President, Municipal Commission, Bangalore.

24

After Mysore Govt. had put in a claim to the grant allotted to the Station, the Resident ordered that only works in progress should be proceeded with. The Government of India have also approved by telegram of the above order. These works are estimated to cost Rs.46,100/- only.

25

A draft to the Govt. of India has been submitted separately, in which it is proposed to ask them to allow the Station to spend the money already allotted to it. Pending further orders of the Govt. of India, the Accountant General need be authorised to disburse grants not exceeding Rs.46,100/- only.

S.N.79 14. 26

The A.G. has raised objections to the admissibility of grants for schemes of spramex dressing. He has been informed that such schemes were approved by the Govt. of India as a legitimate charge on the Road Development Fund. Draft has been amended with reference to para 9.

The file may be sent U.O. to the Treasury Officer for remarks with reference to the A.G.'s letter and paras 3 & 6 ante.

V.V. Nair
24/8/32

Sec'y 25/8

A.G.No.5654

To

The Officer-in-Charge of the Hon'ble the Resident's Treasury, Bangalore - U.O.

250

HON'BLE THE RESIDENT'S TREASURY
No 4075
26 AUG 1932

Copies of my reply to A.G's letter and his latest are enclosed for information. Bills received after the receipt of A.G's letter of 26th July 1932, have not been paid.

It seemed to me that A.G's letter contained all the particulars necessary to admit and pay and account for bills submitted by the Municipal Commission, and that Secretary to the Resident's communication of the letter to me for my information and guidance was sufficient authority. Evidently, the President, Municipal Commission, also considered it as sufficient authority to ask for payment.

Of course, the A.G. can always put down a Treasury Officer by pointing out a rule of proceedure in the Civil Account Code, but I am sure that his letter is capable of a more liberal interpretation, that is, as agreeing to the payment of the President, Municipal Commission's bills, subject to the conditions mentioned in his letter.

He asks now whether 'formal' proceedings were issued sanctioning the payment to the Municipal Commission and authorising the Treasury Officer to pay, clearly suggesting that the Municipal Commission and the Treasury Officer could have acted on the strength of such orders. I cannot see much difference between what the A.G. calls 'formal proceedings' and a memo for the President, Municipal Commission's and Treasury Officer's information and guidance, so far as compliance with them by officers to whom the communication is made, is concerned.

I am not asked to offer remarks on the "Draft for approval", but may I say that it rather gives my case away? Personally, I would not present the A.G. with the proposed proceedings at all. I would leave him to say, if he can, that the memo communicating the A.G's letter for the information and guidance of the President, Municipal Commission and the Treasury Officer, has not the same force as 'formal proceedings'.

OFFICE OF THE RESIDENT IN MYSORE.
BANGALORE.
27 AUG. 1932
Regd. No. 7696
File. No. 7313

The Secretary to the Hon'ble the Resident in Mysore, Bangalore.
U.O. No. 63, dated 26th August 1932.

The Treasury Officer confirms the view taken in paras 3 & 6 ante.

He however does not seem to like an order as at Draft II to issue at present. His view appears to be that this office memo at S.N.13 communicating the A.G.'s letter at S.N.7 for information and guidance is equivalent to formal proceedings ordering disbursement. The A.G. and the Treasury Officer may be left to settle this issue.

It appears however that the A.G. has advised the return of bills for Rs.446/- presented by the President, Municipal Commission for payment at the Treasury pending further instructions from him (A.G.). The President, Municipal Commission has also come up with a claim for Rs.9,240/- (including the Rs.446/- bills for which were returned by the Treasury Officer). The disbursement of this amount may be sanctioned for the present pending and without prejudice to the decision as to the correct procedure to be settled as a result of the correspondence between the A.G. and the Treasury Officer. Orders to this effect may issue in the linked case containing the letter from the President, Municipal Commission.

In the meantime the reply to the A.G. with reference to the P.U.C. may be as in Draft I to which a new sentence

sentence has now been added. Draft II need not be issued at present.

For orders.

V.V. marar
27/8/32

(From para 11)

Mem' Mr. T.N.T. Murty.
T.N.T
27-8-32.

Secy.

I prefer to be guided by the Fin. Adv. Please amend.
28/8

Reference para 21.

28/8/32

Draft I was amended with reference to Financial Adviser's notes in para ~~16~~. 32 ante

With reference to the same note it was suggested that draft II need not issue at present.

29/8/32

If approved the file may be sent U.O. to the Financial Adviser for perusal of draft I in top file and the draft in the bottom file. He will then advise whether they are in order.

Submitted.

T.N.T.
29-8-32.

Secretary.

V.V. marar
29/8/32

(From para 21)

29/8

THE RESIDENT'S TREASURY
No.
30 AUG. 1932
BANGALORE.

The Financial Adviser, U.O.
U.O.No. 5778 Dated 30th Aug. 1932

S.N.90 19 Endt. No.T.13-Bang.-100, dated the 16th September,1932, from the Accountant General, Madras.

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43 — Two drafts are submitted with reference to the A.G.'s endt. on the P.U.C.

Kumar. 26/7/32

Resident.

27.9

[S. N. 20 in f. 1.]

21
S.N.93 issued No. 6701 Dated 4th Oct. 32.

S.N.94-22 issued No. 6702. Dated the 4th Oct. 32.

17

sentence has now been added. Draft II need not be issued at present.

For orders.

V.V. anavar
27/8/32

(From para 11)

Mem' Mr. T.N.T. Murthy
T.N.T
27-8-32.
Secy.

I prefer to be guided by
the F.A. Please amend.
28/8

Reference para 21.

Draft I was amended with reference to Financial Adviser's notes in para ~~16~~. 32 ante

With reference to the same note it was suggested that draft II need not issue at present.

If approved the file may be sent U.O. to the Financial Adviser for perusal of draft I in top file and the draft in the bottom file. He will then advise whether they are in order.

Submitted.

T.N.T.
29-8-32.
Secretary.

V.V. anavar
29/8/32

(From para 21)

29/8

THE C.I. - THE RESIDENT'S TREASURY
No.
30 AUG. 1932
BANGALORE.

The Financial Adviser, U.O.
U.O.No. 5778 Dated 30th Aug. 1932

40—

41

S.N. 57

It is not clear to me what the Accountant General is driving at: whether it is only that the Treasury Officer has committed, in his view, a technical blunder in making payments without what he would regard as proper authority, or whether he thinks that Municipal Commission's bills should not be paid.

I think we should simply tell him that his letter was communicated for the information and guidance of the President, Municipal Commission, and the Treasury Officer, and ask him to expedite the instructions he has promised to issue to the Treasury Officer as bills amounting to Rs.9240/- remain unpaid.

A draft is put up for consideration.

Secretariat
30/8/32

OFFICE OF THE RESIDENT IN MYSORE.
BANGALORE.
31 AUG. 1932
Regd. No. 7836
File. No. 73/31

6 P.M.
31/8
30/8

42

Resident.

The Secretary to the Hon'ble the Resident in Mysore, B'lore.
U.O.No. 66 dated 30th August 1932.

The revised draft put up by the Treasury Officer is for approval. There seems to be no objection ~~for~~ to its issue, though it may have the effect of post-poning for some time the disbursement of the sum(Rs.9,240/-), referred to in the President's letter (P.U.C.II)

vv. marar
31/8/32

(from para 12)

GTCA
1.9

~~Issued No.5637 dated the 24th August 1932.~~

18
S.N. 89

Issued. No. 5898 Dated the 3rd 9-32.

Letter No.6580/32, dated the 23rd September, 1932, from the President, Municipal Commission, C. & M. Station.

PAYMENT OF GRANT FROM THE ROAD DEVELOPMENT FUND.

~~A draft to the P.M.C. is submitted.~~

~~A copy may be sent to the Accountant General also~~ for information. A sum of about Rs.27,800/- has already been drawn by the P.M.C. without any formal orders to the A.G. from this office as now suggested in the P.U.C.

A draft indicating the procedure to be followed in drawing the grant is submitted. The procedure is one suggested by the A.G., Madras.

With reference to para 2 of the P.U.C. the amount to be drawn has to be limited to Rs.46,100/- this being the estimated cost of completing works which were on hand when the Resident ordered that further work should be stopped.

Further orders as to the works to be financed from the Road Development Fund will have to issue after hearing from the Government of India.

Letter No.Bang.22-3-239, dated the 8th Novr., 1932, from the Accountant-General, Madras.

In para. 1 of his letter dated the 5th April 1932, the Accountant-General, Madras, suggested that the grant from the Road Development Fund should be paid to the Municipal Commission on the past payment system i.e. on the production of vouchers for the amounts spent on the works and that the President should be required to furnish a certificate on the vouchers that the amount was spent on the works for which the grant was sanctioned.

The Accountant-General has been furnished with a list of sanctioned schemes in the Station to be financed from the Road Development Fund. He now suggests that the President, Municipal Commission, should attach to each voucher a statement showing the distribution of the amount claimed among the several items of works. This procedure will enable him to watch the appropriation of a grant to the work for which it was sanctioned. It may therefore be accepted.

The Accountant General, however, now makes a further suggestion that the President, Municipal Commission should

should be directed to attach to the vouchers, in future, a certificate from the Resident in the following terms :-

24
S.N.100

~~P.W.C.~~

> * I am satisfied that the grant made to the Municipal Commission from the Road Development Fund have been spent for the purposes for which they were made".

In order that the Resident may give the certificate it will be necessary for the President, each time expenditure is incurred and payment claimed from the Treasury to make a report to the Resident satisfying him that expenditure is incurred on sanctioned work, He (President) should get when get- ~~xhxck~~ a certificate, attach it to the voucher, and then add a further certificate from himself. This leads to great deal of unnecessary correspondence. What is more, the Resident has no independant means of checking. He has to rely as much as the Accountant-General or the Treasury Officer, on the certificate of the President, Municipal Commission.

In the circumstances a certificate by the Resident seems to be an unnecessary duplication. Moreover article 306 I(c) of the Audit Code does not lay any obligation on the local Government (i.e., the Resident in this case) to furnish a certificate to the Audit Officer. The article in question appears to be only an instruction to the Auditor to the effect that in cases of expenditure

not

not falling under clauses (a) or (b) [(a) refers to expenditure by Government departments, which is audited by the Accountant-General; (b) refers to expenditure by non-Government departments e.g. local bodies, which is audited by the Examiner of Local Fund Audits] the statement and certificate (if any) of the administrative Government authority may be accepted in audit. Normally it is the duty of the Audit Officer to satisfy Government that the grants sanctioned by them are spent on the works for which they were sanctioned. The Accountant-General's proposal appears to reverse this position.

50 34

The Accountant General may simply be informed, with the concurrence of the Financial Adviser, that, apart from the certificate of the President, Municipal Commission, the Resident does not possess any independent means of satisfying himself that a grant from the Road Development Account is spent on the work for which it is sanctioned, and that, as this certificate is already available to the Accountant-General, he does not think it necessary to furnish the audit officer with any separate certificate from himself.

51 35

The Accountant-General's ~~first~~ other suggestion that the President,

President, Municipal Commission, should furnish with each voucher a detailed statement showing the distribution of the grant ~~with vouchers~~ may be communicated to the President at once; and the Accountant-General informed ~~[illegible]~~ He may also be told of it. ~~and~~ that a further communication will be sent to him re: ~~on his~~ other suggestion. A draft is submitted. After issue the file may be sent to the Financial Adviser for remarks with reference to paragraph ~~3~~ 4 above.

V.V. Narain.
17/XII/32.

Sec.

(from Para 30)

25
S.N.-10-11

Issued No. 8601 dt the 20 - XII - 32.

OFFICE OF THE RESIDENT' TR.
No. 1a 9-7
-3 JAN 1933
BANGALORE

To the Financial Adviser to the Hon'ble the Resident in Mysore, U.O.

U. O. No. 8157 Bangalore, dated the 21st Dec-1932

Under Article 306H of the Audit Code, where conditions are attached to the utilisation of a grant, Audit is responsible for seeing that they are fulfilled, and article 306 I lays down the procedure to be observed by Audit.

Article 306 I - (c) applies to the case in question, and the Accountant General, as Audit Officer, is entitled to ask the Local Government for a certificate which he is authorised to accept subject to a post check where possible. The Accountant General was not quite right in asking for or accepting a certificate from the President, Municipal Commission. He has now evidently seen his error and has made the

present proposal.

I think we should agree to grant the certificate demanded: all that would be necessary is for the Secretary to the Hon'ble the Resident to countersign the President, Municipal Commission's certificate and forward the bills for payment at the Treasury.

I may add that as Municipal Auditor I shall see that the certificate given by the President, Municipal Commission is correct. If the Accountant General is inclined to ask how the Resident verifies the accuracy of the President, Municipal Commission's certificate, we can then say that the Municipal Auditor audits the expenditure.

OFFICE OF THE RESIDENT IN MYSORE.
BANGALORE.
9 JAN. 1933
Regd. 178
File No. 27

The Secretary to the Hon'ble the Resident in Mysore, B'lore.
U.O.No. 108 dated 6th January 1933.

A further communication is due to the Accountant-General with reference to para 1 of his letter at S.N.24 and the endorsement at S.N.25. The Accountant General made in para 1 of S.N.24 two suggestions:

(1) ~~That~~ the President, Municipal Commission, should, in future, attach to the vouchers presented at the Treasury for payment a certificate from the Resident that he is satisfied that the grants made to the Municipal Commission from the Road Development Fund have been spent for the purpose for which they were made, and

(2) The Resident should furnish a certificate to the Accountant General in respect of amounts already drawn by the President Municipal Commission that he is satisfied that the amounts were spent on the works for which they were made.

Suggestion (1) above : The Financial Adviser has suggested compliance with this suggestion as he holds that this case is governed by article 306-I (c) of the Audit Code under which he says that the Audit Officer is entitled to ask the Local Government for a certificate.

As it appears that the accounts of the Municipal Commission are audited by ~~a Government appointed auditor~~ an auditor appointed by Government i.e., the Treasury Officer, the question arises whether it is not

is not a case ~~falling under~~ analogous to those described in Section 306-I(b) of the Code, and whether, in that event, a certificate under Sec 306-I(c) is essential ~~necessary~~. The Financial Adviser may be consulted on this point.

Suggestion (2) above: Certificate in respect of payment already made: The Commission have been permitted to draw up to Rs.46,100 the estimated cost of completing 14 items of works expenditure on which was authorised by the Resident. The Commission have completed 11 of them and it appears that there are savings to the extent of Rs.6452 in the estimates and that the commission have used them on certain other works, expenditure on which has not been authorised. The question of condoning this irregularity is separately under consideration. In the meantime it is necessary to know the amount that has actually been drawn by the Commission from the Road Development Fund in order to furnish a certificate to the Accountant General. The Treasury Officer may kindly be requested to furnish this information separately for the period up to 31st March 1933, and for subsequent period.

The case may be sent to the Financial Adviser and the Treasury Officer U/O.

OFFICE OF THE RESIDENT'S TREASURY
2 JUL 1933
114

24/6/33

20.7.33

U/O No. 5324 dated 22nd July, 1933.

The Financial Adviser and the Treasury Officer, C & M Station, Bangalore.

Para 56.

59 I do not think it is appropriate to apply Article 306 I (b) as that clause refers to cases where a subordinate of the Accountant General conducts the audit. "Audit" that is referred to in the Audit Code is audit by the Auditor General or by one of his subordinates acting as an Auditor.

Para 57.

60 The Secretary to the Hon'ble the Resident in Mysore, in letter No.2953/273 of 1931 dated 28th April 1932 permitted the President, Municipal Commission, to go ahead with works on trunk ~~and~~ roads in the station which had already been started. The Executive Engineer in his note dated 28th April 1932 forwarded a list of works costing Rs.46,098/- already started and the Secretary to the Hon'ble the Resident in Mysore in his letter No.6770/273-1932 dated 6th October 1932 stated that the grant to be drawn from Government should not exceed a maximum of Rs.46,100/-, the estimated cost of completing schemes already taken up. The 14 estimates for schemes thus started together with the actual expenditure to end of 31st March 1933 are as follows:

Estimate No.	Name of Roads on which work started.		Amount of estimate	Actual expenditure.
1.	Sivan Chetty Garden Street	...	1116 0 0	1014 2 2
2.	Narian Pillai Street	...	2475 0 0	1357 2 6
9.	Tannery Road	...	4390 0 0	2312 3 4
11.	Saunders Road	...	1830 0 0	1515 9 2
12.	Annaswamy Mudaliar Road	...	5684 0 0	4575 14 1
13.	Seppings Road	...	3059 0 0	2792 5 4
14.	South Parade	...	7845 0 0	5155 15 0
15.	Domlur Road	...	4712 0 0	4072 14 2
16.	-do-	...	3770 0 0	3585 7 8
17.	Langford Road	...	2644 0 0	2260 10 6
18.	Hosur Road	...	3555 0 0	2953 8 7
19.	Madras Bank Road	...	2255 0 0	2084 14 3
21.	Knoxpet Road	...	2044 0 0	760 6 2
22.	Sadasiva Mudaliar Road	...	719 0 0	652 11 8
	Total:-	...	Rs. 46098 0 0	35093 12 7

61 The actual amounts drawn from the Treasury amount to Rs.43,918-9-11 (Rs.39,940-2-10 in 1932-33 and Rs.3,978-7-1 on

22nd June 1933) and the excess amount of Rs.8,824-13-4 drawn over Rs.35,093-12-7 has been utilised on the following works not included in the sanctions for expenditure of Rs.46,100/- referred to above. This has to be regularised.

Estimate No.	Name of the Road on which work started	Amount of Estimate	Actual Expenditure.
3.	St. John's Church Road	3427 0 0	2376 10 0
4.	Broadway Road	2333 0 0	1721 15 2
5.	Chickbazaar Road	2060 0 0	1089 12 5
6.	Cockburn Road	1317 0 0	419 8 0
7.	-do-	685 0 0	216 13 0
8.	Ali Asker Road	789 0 0	251 1 0
10.	Madhava Raya Mudaliar Road	4158 0 0	874 6 0
20.	Kensington Road	1546 0 0	1466 15 9
23.	-do-	385 0 0	407 12 0
		16700 0 0	8824 13 4

62 The actual expenditure on account of Road Development Fund against the sanction of Rs.46,100/- is therefore Rs. 35,093-12-7 This has been audited and found correct.

12.8.33

The Secretary to the Hon'ble the Resident in Mysore, B'lore.
U.O.No. dated 11th August 1933.

OFFICE OF THE RESIDENT IN MYSORE.
BANGALORE.
14 AUG. 1933
Regd. No. 7025
Dis. No.

S. N. 26 Letter No. 575 S dt 8th 8-1933.

Letter No. Budg. 6-3-625 dt. the 11th x 11-33 from the A.G. Madras.

Letter No.O.A.496 dated the 13/15th December 1933 from the Accountant General , Madras.

S.N.24 - 273-31(7) COLLN. 'A'

The Accountant General had asked for a certificate, for pruposes of audit, from the administrative Government authority (the Resident) that the grant made to the Municipal Commission from the Road Development Fund was spent for the purposes for which it had been made. The Municipal Commission have been permitted to draw from the Treasury up to Rs.46,100 the estimated cost of completing 14 items of works. On the basis of the estimated cost the Commission drew up to July 1933 a sum of Rs.43,918-9-11 against an actual expenditure of Rs.35093-12-7 incurred on authorised schemes. Savings to the extent of Rs.8824-13-4 were diverted towards expenditure on unauthorised schemes. In the Residency letter No.5755 dated the 8th August 1933 the Resident refused to sanction the diversion and ordered that the expenditure on unauthorised schemes should be met from the Municipal funds. When sanctioning new schemes of expenditure, from the Road Development Fund, which will be submitted by the Municipal Commission, the savings in question may be ordered to be adjusted towards their cost.

S.N.23 ibid.

S.N.26 colln. (A)

The municipal auditor (i.e., the Treasury Officer) has certified that expenditure to the extent of Rs.35093-12-7 has been incurred on sanctioned works. A certificate

may

may be given in respect of this amount. A similar certificate* is given in respect of expenditure incurred from the annual recurring grant of Rs.50,000 made to the Municipal Commission for Public Health purposes.

64

The Accountant General also desires that the President Municipal Commission should be required to attach to the vouchers presented at the treasury for payment a certificate from the Resident that the grants have been spent for the purposes for which they were made. The President Municipal Commission has been asked to affix a certificate of his own. The Financial Advisor says that all that would be necessary is for the Secretary to countersign the President Municipal Commission's certificate and forward the bills for payment to the Treasury. He says that as Municipal Auditor he will see that the certificate is correct. In order that the Secretary may be satisfied that the certificate is correct the vouchers, with the President Municipal Commission's certificate, may be required to be sent to this office through the Municipal auditor.

Two drafts are submitted.

Para 1 of S.N.24 Colln. 'A'

Ø Para 1 of S.N.9 and S.N.13 - Coln. 'A'

" Para 53 ante.

* para 54 ante.

Dr. marar 6/4/32

Sec/65 Resident (affix issue) (?)

Issued Nos. 312/273-81 & 316 dated 10 A. Jan '32

66

Submitted with reference to para 65. auto

Resident.

(7 ראה גם 62)

S.N.31
~~P. U. C.~~

Letter No. T.3. Bang.6-3-743/32-33, dated the 2nd/ 5th February 1934, from the Accountant General, Madras.

67

With reference to the points raised in the P.U.C.:-

Point 1.

The expenditure relates to the period ending the 31st March 1933.

* Para 60 ante of notes.

Pc. (A)

Point 2.

The details asked for are given in the Statemd at para 60 of notes. An extract may be furnished.

Point 3.

The diversion of a portion of the grant to other schemes, is unauthorised. It has been decided t adjust the amount when sanctioning in future, further grants to the Municipal Commission for new schemes fron the Road Development Fund.

Para 63 ante of notes.

(A)

Draft to the Accountant General is submitted.

W. Maran
22/2/34.

(Para 67 ante)

Jeeva Clerk

22.2.34.

S.N.32.

Issued No. 1552 dated 23/2/34.

S.N. 33

PVC

Letter No. O.A.1159, dated the 22nd March 1934 from the Accountant General, Madras.

---

69 Please see S.N. 28, 29, 31 & 32 (Para 3)

A draft to the Accountant General is submitted.

4/4

P.V.N.
4.4.34

(Para 69)

Suppt.

Issued No. 3166 dated 30/4/34.

CORRESPONDENCE.

P.M.1

Extract from letter No.275-I/29/B dated the 23rd July 1931 from the Deputy Secretary to the Government of India in the Foreign and Political Department, to the Hon'ble the Resident in Mysore Bangalore.

---

* * * * * * (Iam to add that no expenditure can be incurred on account of the amount allotted to the

administered areas in Hyderabad ..
the Civil and Military Station of Bangalore
Central India .. .. until the schemes
Rajputana .. ..
The Western India States Agency ..

on which it is proposed to expend it, are approved by the Government of India and I am to request that such schemes may be forwarded to the Government of India at an early date. A Separate communication will be made to you as regards the audit amd accounting procedure in this respect).

" C O P Y "

Original in the secret file of Mysore Affairs in M.D.17.

TELEGRAPHIC ADDRESS:—BANGACTS, BANGALORE.
TELEPHONE NUMBER:—47.

urgent

Memorandum.

177

No. P.G.1908,

From

THE PAY AND ACCOUNTS OFFICER,
BANGALORE.
19th August 1931.

To

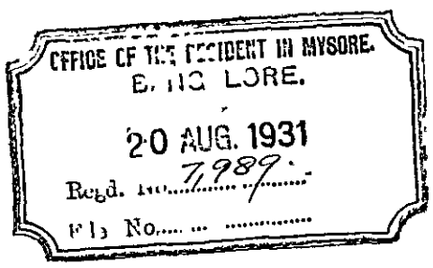
The Secretary to the Hon'ble the
Resident in Mysore, Bangalore.

Please see Government of India, Foreign and Political Department letter No.F-275-I/29/B, dated 23-7-1931 to the Hon'ble the Resident in Mysore regarding apportionment of the proceeds of the additional duty of 2 annas per gallon levied on petrol for the development of roads, and kindly forward a copy of letter No T.54-AC/120-29, dated 5-5-1931 from the Controller of Civil Accounts to the Accountant General, Central Revenues, a copy of which is stated to have been forwarded with the above to all Administrations, as no copy of the same has been received in this office.

S Ramaswamy

PAY AND ACCOUNTS OFFICER.

MY.



6657

S.N.3

17.E

Memorandum.

No. 6657 Cl.1

From Secretary to the Resident.

Bangalore, dated 14th Sept. 1931.

To The Pay and Accounts Officer,
Bangalore.

PVC — Reference:- His letter No.PG 1908, dated the 19th August 1931.

A copy of letter No.T54-Ac/120-29, dated the 5th May 1931, from the Controller of Civil Accounts to the Accountant-General, Central Revenues, is furnished as desired.

for Secretary to the Resident.

RVR 4531

S. N. G

Telegram No. 127-I dated the 20th January 1932 from the Assistant Secretary to the Government of India, to the Hon'ble the Resident in Mysore - Bangalore.

Your letter 104-T/273-31 December 12th 1931 Development of roads in Bangalore. Government of India sanction all schemes forwarded except those for remetalling or resurfacing only which must be classed as maintenance and are therefore ineligible. Particulars of sanctioned estimates may be furnished for information of audit.

" C O P Y "

S.N.5 -146

Letter No. G.T. 5/32, dated the 12th February 1932 from the President, Municipal Commission, to the Secy. to the Hon'ble the Resident in Mysore, Bangalore.

---

* * * * * * * * * *

* * * * * * I have the honour to enclose, herewith, a statement showing the selected roads for remetalling and spramex surface dressing for favour of sanction.

"C O P Y"

P.W. 6

URGENT.

Memorandum.

No. 1567 Encl. 2

From Captain G. Kirkbride, I.A.,
Secretary to the Resident
in Mysore.

Bangalore, dated 27th Feby. 1932.

To The Accountant General,
Madras.

A sum of Rupees 63,000/- has been placed at the credit of the Civil and Military Station, Bangalore, out of the Road Development Account for expenditure on roads in the Station. The Accountant General is requested kindly to indicate the procedure to be adopted for the disbursement of the grant to the Civil and Military Station Municipal Commission and in particular to furnish information on the following points:-

(1) Whether the grant is to be paid to the Municipal Commission in advance or only after execution of works;

(2) Whether, in the latter case, the unspent balance of the allotment will lapse at the end of the financial year or whether it will be available for disbursement on works in 1932-33; and

(3) the detailed budget head from which the expenditure is to be met.

S.N. 12
273-H

2. A separate communication on the subject was promised by the Government of India in their letter No. F.275-I/29, dated the 23rd July 1931 (extract enclosed). But it has not yet been received.

3. A list of works in the Station proposed to be financed from the above grant is enclosed for information.

for Secretary to the Resident.

BJ
14/2

P.W.I

Letter No. Pol.902/PP.130-30, dated the 20/22nd February 1932 from the Financial Secretary to the Govt. of Mysore to The Secretary to the Hon'ble the Resident in Mysore - Bangalore.

Subject.

Additional duty on petrol for Road Development.

* * * * * * * * *

* * * * * * * * *

2. I am also to request that this Government may be kindly informed how the amount paid to the Civil and Military Station and kept under "Bangalore Suspense" Account is allocated finally.

" C O P Y "

P.W.S

54

Memorandum.

No. 2396

From The Secretary

Bangalore, dated 6th April 1932

To ~~The Accountant General, Madras.~~

Subject: Road Development Account-Allocation of the share of the Mysore Assigned Tract.

S.N.23 (A) In para 2 of his letter no.P.B.3820 dated the 26th October 1931 the late Pay and Accounts Officer, Bangalore, stated that the credit of Rs.63000/- passed on by the Accountant General, Central Revenues, as the share of the Administered Area(i.e., the C.& M. Station of Bangalore) was kept under "Bangalore Suspense" and that he was in correspondence with the Accountant General, Central Revenues, regarding its adjustment to the final account head. The Accountant General, Madras, is requested kindly to report the result of the correspondence and to state whether final allocation to the appropriate account head has since been made.

S.N.47 2. The Accountant General is also requested to expedite his reply to this office memorandum no. 1565 dated the 27th February 1932 regarding the procedure to be adopted for the disbursement of the grant to the C.& M. Station Municipal-Commission.

Secretary to the Resident.

No. T.13.Bang-534

OFFICE OF THE ACCOUNTANT-GENERAL MADRAS.

Fort St. George, 5th April *1932.*

Enclosures.

OFFICE OF THE RESIDENT IN MYSORE.
BANGALORE.
6 APR. 1932
Regd. No. 3319
File. No. 273/32

FROM

THE ACCOUNTANT GENERAL,

MADRAS,

(T. 13. Section)

To

The Secretary to the
Hon'ble the Resident in Mysore, Bangalore.

SIR,

Subject:- Expenditure from Road Development Fund in the C & M Station of Bangalore.

With reference to your letter No.1565 dated 27-2-32 on the above subject, I have the honour to state as follows:-

1. The grant from the Road Development Fund may be disbursed at the Treasury on the post payment system i.e., on production of vouchers for the amounts spent on the works. To ensure that the amount is spent on the works for which the grant is sanctioned, the President Municipal Commission may be required to furnish on the vouchers a certificate to that effect. This condition, of course, is in addition to any other that the Hon'ble the Resident may deem necessary to impose.

2. The unspent balance of the grant allotted during a financial year will not lapse at the end of the year and may be carried over for expenditure in the next year.

3. The expenditure is to be charged to 'grants-in-aid- Central Road Development Account 'under the major head '41 Civil works' that will be opened in the Mysore Assigned - Tract Accounts. The entire amount of Rs.63,000/- passed on by the Accountant General Central Revenues, out of the Road Development Account for expenditure on roads in the C & M Station has been now credited to the Central Deposit Head ' P.Deposits and Advances -Subventions from Road Development Fund'

in the books of this office and the amount of expenditure incurred on the road works is to be adjusted month by month by debit to that deposit head and by credit to a new minor head' Deduct amount met from subventions from Road Development Fund' to be opened under '41 Civil Works' in the Mysore Assigned Tract Accounts.

4. It is, however, pointed out that no expenditure from the grant can be met until the schemes on which it is proposed to expend it are approved by the Government of India -Vide concluding sentence of Government of India (Foreign and Political Department) letter No. F.275-1/29 B dated 23-7-31 addressed to all Minor Provinces and Administrations. On receipt of such approval, the fact may kindly be intimated to this office.

I have the honour to be,

sir,

Your obedient servant

R.Srirangarajan

Assistant Accounts officer.

T.R.R

No. T.13-Bang-575 OFFICE OF THE ACCOUNTANT-GENERAL, MADRAS.

Fort St. George 21st April ~~193~~ 1932.

Enclosures.

FROM

THE ACCOUNTANT-GENERAL,

MADRAS,

(T. 13 Section)

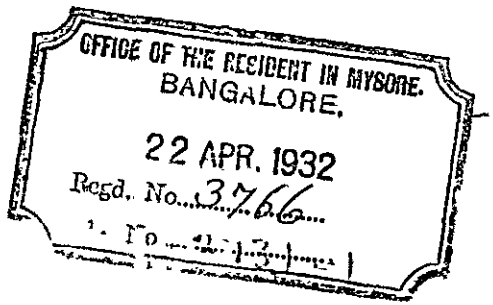
To,

The Secretary to the
Hon'ble the Resident in Mysore,
Bangalore.

SIR,

Sub; Road Development Account-Allocation of the share of Mysore Assigned Tract.

With reference to your letter No.2396 dated 4-4-32 on the above subject, I have the honour to invite your attention to paragraph 3 of this office letter No.T.13-Bang-534 dated 5-4-32 wherein the transfer of the amount to the appropriate deposit head has been communicated. The accounting procedure detailed therein



has been reported to the Accountant-General, Central Revenues, New Delhi, also for his information.

I have the honour to be,

Sir,

Your obedient servant,

R.Srirangarajan

Assistant Accounts Officer.

ksr

All communications should be addressed to the Secretary to the Resident in Mysore, Bangalore, by designation and not by name.

No. 8682
273 of 1931.

FROM

Captain G. Kirkbride, I.A.,
SECRETARY TO THE HON'BLE THE RESIDENT IN MYSORE.

To

The Accountant-General,
M A D R A S.

Dated Bangalore, 18 June 1932.

Subject.
Expenditure from the Road Development Fund in the Civil and Military Station, Bangalore.

SIR,

I am directed to refer to paragraph 4 of your letter No.T.13.Bang.534, dated the 5th April, 1932, on the above subject, and to state that the works included in the list furnished with this office letter No.1565, dated the 27th February, 1932, were sanctioned by the Government of India. A copy of the Government of India telegram according sanction to the schemes is enclosed for your information.

I have the honour to be,
Sir,
Your most obedient servant,

for SECRETARY TO THE RESIDENT.

MVS.
31/5

F. N. 12 N°3683 21st June 1932

From

The Secretary.

To

The Financial Secretary to the Government of Mysore.

Additional duty on petrol for Road Development.

Sir,

I am directed to refer to para 2 of my letter No.2395, dated the 4th April 1932, on the above subject, and to state that the entire amount of Rs.63,000/- passed on by the Accountant-General, Central Revenues, out of the Road Development Account for expenditure on roads in the Civil and Military Station, has been credited to the Central Deposit Head 'P-Deposits and Advances - Subventions from Road Development Fund' in the books of the Accountant-General, Madras.

I have etc.,

Secretary to the Resident

[R.O. 106 (a).]

All communications should be addressed to the Secretary to the Resident in Mysore, Bangalore, by designation and not by name.

P.W. 13

OFFICE OF THE RESIDENT IN MYSORE,

Bangalore, 8th June 1932

No. 7684 Enclos. 1

A copy of the marginally* noted letter, ~~with enclosure~~, is forwarded

(paras 1 to 3 only.)

*No. T.13.Bang-534

dated the 5th April 1932

from the Accountant General, Madras.

to the President, Municipal Commission, C.& M. Station, Bangalore, with reference to the correspondence ending with this office letter no. 2953 dated the 28th April 1932

~~The Financial Advisor to~~ The Officer in charge of the Hon. the Resident; for information and guidance.

for Secretary to the Resident.

23—10-4-1931—5,000—RPB

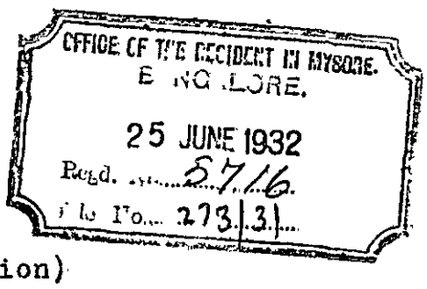
S.N. 64

No. T.13. Bang-784

OFFICE OF THE ACCOUNTANT-GENERAL MADRAS.

Fort St. George, 24th June 193 2.

Enclosures.



FROM

THE ACCOUNTANT GENERAL,

MADRAS,
(T. 13. Section)

To

The Secretary to the
Hon'ble the Resident in Mysore,
Bangalore.

SIR,

Subject:- Expenditure from the Road Development Fund in the C & M Station Bangalore.

S.N. 65 marked With reference to your letter No.3682/273 of 1931 dated 1st June 1932, I have the honour to request that a statement of the Schemes of Road Works that are eligible, under the orders of the Government of India, Foreign and Political Department, communicated in their Telegram No.127-1 dated 20th January 1932, to be financed from the Road Development Fund may kindly be forwarded to this office. I may add that the list sent with your letter No.1565 dated 27-2-32 contains the names of roads which have to be remetalled or spramex-dressed and the works would consequently be classed as maintenance and be ineligible for a grant from the Road Development Fund.

S.N. 41 4 marked

S.N. 47 6 marked

I have the honour to be,
sir,
Your obedient servant

R. Srirangarajan

Assistant Accounts officer.

T.R.R

P.N.15

No. T.13. Bang. 901.

OFFICE OF THE ACCOUNTANT-GENERAL MADRAS.

Fort St. George, 26th July 193.2

Enclosures.

FROM

THE ACCOUNTANT GENERAL,

MADRAS,

(T.A.D. 13.).

To

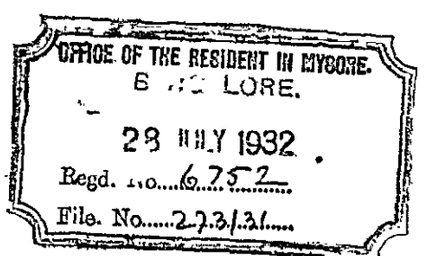
The Officer-in-charge of the

Hon'ble the Resident's Treasury,

SIR, Bangalore.

Subject:- Payment of grant from the Road Development Fund.

I have the honour to invite a referance to Mysore Assigned Tract voucher No. 10 m. of June 1932 received from your Treasury in support of payment of a grant of Rs. 18,559-11-5 to the Presidant, Municipal Commission, Civil and Military Station under " 41 Civil Works" and to enquire the circumstances in which the payment was made without a specific authorisation from this office - Vide Sub paragraph (1) under Article 8(a) of the Civil Account Code, Volume I.



I have the honour to be,

Sir,

Your obedient servant,

Sd. R. Sriranga Rajan.

Assistant Accounts Officer.

vs

No. T.13. Bang. 902 Dated 26th July 1932.

Copy forwarded to the Secretary to the Hon'ble the Resident in Mysore, Bangalore, for information.

2. A kind reference is invited to this office No. T.13. Bang. 784 dated 23/24-6-1932 on the subject quoted above and an early reply is requested thereto.

3. It may please be stated whether any formal Proceedi

of the Hon'ble the Resident were issued sanctioning the grant to the Municipal Commission fromthe Road Development Fund and authorising the Officer in Charge of the Hon'ble the Resident's Treasury, Bangalore to make its payment.

R. Srirangarajan
Assistant Accounts Officer.

H.O.
14. 2,000—16—7—1931.

No. Gt. 25/32 Encl 2. S.N.16

CIVIL AND MILITARY STATION, BANGALORE.
MUNICIPAL OFFICE.
DATED 19th August 1932.

From

G. H. COOKE, ESQ., M. C., I. C. S.,
President, Municipal Commission,
C. & M. Station, BANGALORE.

To

The Secretary to the Hon'ble the Resident in Mysore,
Bangalore.

SIR,

Subject:- Road Development Fund bills.

S.N.67 Encl (D)

In inviting a reference to your Memorandum No.3684/273 of 1931 dated the 1st June 1932 forwarding a copy of Accountant-General's letter No.T.13,Bang-534 dated the 5th April 1932, I have the honour to enclose herewith copies of letter No.T.13 Bang.966 dated the 9th August 1932 from the Accountant-General, Madras and No.T.60 &10 dated the 13th August 1932 from the Treasury Officer, Bangalore, and to state that bills amounting to Rs.9,240/- inclusive of those returned by the Treasury Officer remain unpaid from the Road Development Fund. I request that the Accountant-General, Madras, may kindly be moved to honour the bills when presented.

S.N.67 Encl (C)

S.N.84/a infra.
S.N.84/b infra.

I have the honour to be,
Sir,
Your most obedient servant,

14.8.32.
President, M. C.

MVL.

OFFICE OF THE RESIDENT IN MYSORE.
BANGALORE.
22 AUG. 1932
Regd. No. 2573
File. No. 2731/31

16/a

Office of the Accountant-General, Madras,
T.A.D.13.
Fort St. George, 9th August 1932.

No.T.13 Bang. 966.

Reference:- Paragraph 2 of your Express letter No.755 dated 29-7-1932, regarding payment of grant for Road Development.

No payment of grant from the Road Development Fund should be made until specific instructions to that effect are received from this office. The bill for Rs.446-3-0 stated to have been kept at the Treasury pending receipt of instructions from this office may kindly be returned unpaid.

(Sd). R. Srirangarajan,
Assistant Accounts Officer.

To

The Officer-in-Charge of the
Hon'ble the Resident's Treasury,
Bangalore.

No.T.13.Bang.967 dated 9th August 1932.

Copy forwarded to the President, Municipal Commission, Civil and Military Station, Bangalore, for information.

2. A copy of the sanction on the strength of which the grant was claimed may please be furnished to this office. The matter may kindly be treated as very urgent.

(Sd). R. Srirangarajan,
Assistant Accounts Officer.

" Copy. "

MVL.

16/b ~~84/EE~~

Letter No.T.60 & 10 dated the 13th August 1932, from the Treasury Officer, Bangalore, to the President, Municipal Commission, Civil and Military Station, Bangalore.

Road Development Fund Bills for Rs.446-3-0 and Rs.2,333-15-9, is returned for the reasons stated below:-

S.N. 16/a

The Accountant General, Madras, has in his No.T.13.Bang. 966, dated the 9th August 1932, stated that no payment from the Road Development Fund should be made until specific instructions to that effect are issued by him. The bills pending have been asked to be returned to you unpaid.

" Copy. "

MVL.

16/C

Copy of Express Letter No.755 dated 29-7-32, to the Accountant General, Madras, from the Officer in Charge of the Hon'ble the Resident's Treasury, Bangalore.

Payment of Grant for Road Development Fund. Your letter No. T.13 Bang-901 dated 27-7-32.

In your letter No. T.13 Bang-534 dated 5-4-32 to the Secretary to the Hon'ble the Resident in Mysore, Bangalore, copy of which was forwarded to this office by the Secretary for information and guidance, it was stated that "the grant for the Road Development Fund may be disbursed at the Treasury on the post payment system i.e., on production of vouchers for the amounts spent on the works etc., etc.," Full particulars as to whom the payments should be made, the certificate necessary, the head of account, and the total limit to which the payments can be made were contained in the above letter and it was therefore assumed that no further intimation was received from you.

On the above presumption, further payments of Rs.234-8-0 and Rs.2599-3-0 have been made in July 1932. A bill for Rs.446-3-0 has been received today duly signed and certified but it has been withheld pending receipt of your reply to this letter.

-:0:-

Copy of letter No.T.13. Bang-966 dated 9th August 1932 from the Accountant General, Madras, to the Officer in Charge of the Hon'ble the Resident's Treasury, Bangalore.

16/A

Reference:- Paragraph 2 of your express letter No.755 dated 29-7-32 regarding payment of Grant for Road Development.

No payment of Grant from the Road Development Fund should be made until specific instructions to that effect are received from this office. The bill for Rs.446-3-0 stated to have been kept at the Treasury pending receipt of instructions from this office may kindly be returned unpaid.

-:0:-

for Treasury Officer

S.N. 17

P. 5837

DRAFT.

24th Aug. 1932

From

The Secretary to the Resident.

To

The Accountant-General, Madras.

Subject:- Expenditure from the Road Development Fund in the C.& M.Station, Bangalore.

Sir,

I am directed to refer to your letter No.T.13.Bang-784, dated the 24th June, 1932, and to reply as follows:-

With this Office letter No.104-T/284-31, dated the 12th December, 1931, estimates for 56 schemes of road improvement in the Station to be financed from the Road Development Account were submitted to the Government of India for sanction. They sanctioned by telegram copy of which was communicated to you with this office letter No.3682, dated the 1st June, 1932, all schemes except those for re-metalling or re-surfacing only of which there were only 13. The remaining schemes included spramex-dressing. It is evident, therefore,

that

that the Government of India considered that any estimate for spramex-dressing was a legitimate charge on the Road Development Fund.

The list of 23 Schemes communicated to you with this office letter No.1565, dated the 27th February, 1932, were selected from among the schemes sanctioned by the Government of India. They do not include schemes for remetalling only. I am, therefore, to say that those schemes are eligible for a grant from the Road Development Fund.

I have etc.,

Secretary to the Resident.

P. N. 18

No. 5898 Eng-1 3rd Sept 1932

From

The Secretary to the Hon'ble
the Resident in Mysore,
Bangalore.

To

The Accountant General,
Madras.

SUBJECT:- Payment of grant from the Road Development Fund

....

Sir,

I am directed to refer to your endorsement No. T.13.Bang.902, dated the 26th/27th July 1932, on the above subject, and to say that a reply has been sent in this office letter No.5637, dated the 24th August 1932, to the letter referred to in para 2 thereof.

2. With reference to para 3 of the endorsement, I am to say that a copy of your letter No. T.13.Bang.534 dated 5th April 1932, was forwarded with this office endorsement No.3684 dated 1st June 1932 to the President, Municipal Commission and the Treasury Officer, for their information and guidance. The President, Municipal Commission, had been informed in this office memorandum No.1000, dated 8th February 1932 (copy enclosed) that the Government of India had sanctioned all the schemes for the Development of Roads in the Station which are to be financed from the Road Development Account except those relating to remetalling or re-surfacing and that separate orders would issue regarding the disbursement of funds allotted for the works. The orders promised (after consulting you) were issued in this office endorsement

dated 1st June 1932 referred to above.

The President, Municipal Commission, brings to notice that bills amounting to Rs.9240/- remain unpaid and I am to request you to expedite the issue of specific instructions to the Treasury Officer promised in your No. T.13.Bang.966 dated 9th August 1932, to enable him to pay the bills without further delay.

I have &c.,

SECRETARY TO THE RESIDENT.

Copy forwarded to the President, Municipal Commission, Civil and Military Station, Bangalore, with reference to his letter No.G.T.25/32, dated 19th August 1932, for information.

SECRETARY TO THE RESIDENT.

No.T.13-Bang.-98

OFFICE OF THE ACCOUNTANT-GENERAL MADRAS.

Fort St. George, 16th September *1932*:

Enclosures:

FROM

THE ACCOUNTANT GENERAL,

MADRAS,
(T.A.D. 13 Section).

To

The Officer in charge of the Hon'ble
the Resident's Treasury,
Bangalore.

SIR, Subject:-Payment of grant from the Road Development Fund.

In continuation of this office letter No.T.13-Bang.-966 dated 9-8-1932 on the above subject, I have the honour to authorize payment of grant from the Road Development Fund to the extent of Rs.~~2240~~/- 9240 to the President, Municipal Commission, Bangalore, on production of vouchers for work done. The vouchers should bear a certificate from the President that the amount is spent on the work for which the grant is sanctioned.

I have the honour to be,
Sir,
Your obedient servant,

(Sd) R. Srirangarajan,

Assistant Accounts Officer.

OFFICE OF THE RESIDENT IN MYSORE,
BANGALORE.
19
~~18~~ SEPT. 1932
Regd. No. 8428
File. No. 273/31

PKS

No.T.13-Bang.-100, Dated, 16th September 1932.

Copy communicated to the Secretary to the Hon'ble the President in Mysore, Bangalore, with reference to his letter No.5898/273-1931 dated 3-9-1932. For the amounts already drawn viz. Rs.21,393-6-5, the President, Municipal Commission may kindly be required to furnish a certificate that the amount is spent on the works for which the grant is sanctioned, vide paragraph 1 of this office letter No.T.13-Bang.-534 dated 5-4-1932.

2. It is requested that a copy of the list of 56

schemes originally submitted to the Government of India for approval may kindly be sent to this office and the thirteen items stated to be ineligible for the grant marked therein. It may also be stated as to whether and if so, when the remaining twenty schemes of work (excluding the twenty three items detailed in the list attached to letter No.1565 dated 27-2-1952 from the Secretary to the Hon'ble the President) are proposed to be financed from the grant.

R.Srirangarajan
Assistant Accounts Officer.

P.N.20

H.O.
14 2,000—16—7—1931

No. 6580/32 CIVIL AND MILITARY STATION, BANGALORE.
MUNICIPAL OFFICE.
DATED 23rd September 1932.

From

G. H. COOKE, ESQ., M. C., I. C. S.,
President, Municipal Commission,
C. & M. Station, BANGALORE.

To

The Secretary to the Hon'ble the Resident
in Mysore,
BANGALORE.

SIR,

Subject:-Payment of grant from the
Road Development Fund.

In inviting a reference to your letter No.5898, dated the 3rd September 1932, I have the honour to inform you that the Accountant General, Madras, has, in his letter No.T.13-Bang.-98, dated the 16th September 1932 (Copy enclosed) authorised payment from the Road Development Fund to the extent of Rs.9,240/- only.

As a further sum of Rs.1,918/- has since been expended and further payments have to be made in due course as the works are in progress, I once more request that the Accountant General, Madras, may be addressed to honour all bills presented to the extent of the grant already sanctioned - viz: Rs.63,000/-.

I shall be grateful for an early reply.

I have the honour to be,
Sir,
Your most obedient servant,

PRESIDENT, M. C.

OFFICE OF THE RESIDENT IN MYSORE.
BANGALORE.
26 SEPT. 1932,
Regt. 8648
File No. 2737/32

DIW.
23/9/32

22/c

Letter No.T.13-Bang.-98, dated the 16th September 1932 from the Accountant-General, Madras (T.A.D. 13 Section), to the Officer in charge of the Hon'ble the Resident's Treasury, Bangalore and copy forwarded to the President, Municipal Commission, Civil and Military Station, Bangalore.

Subject:-Payment of grant from the Road Development Fund.

In continuation of this office letter No.T.13-Bang.-966, dated 9-8-1932 on the above subject, I have the honour to authorise payment of grant from the Road Development Fund to the extent of Rs.9,240/- to the President, Municipal Commission, Bangalore, on production of vouchers for work done. The vouchers should bear a certificate from the President that the amount is spent on the work for which the grant is sanctioned.

'C O P Y'.

DIW.

27/9/32

ENDORSEMENT.

No. 6701 Dated 4th Octr. 1932

Endt. No. T.13-Bang.-100, dated the 16th September, 1932, from the Accountant General, Madras.

A copy of the marginally noted endt. with enclosure, is forwarded to the President, Municipal Commission, Civil & Military Station, Bangalore, with reference to the correspondence ending with this office endt. No.5898, dated the 3rd September, 1932 with the request that the certificate referred to in para 1 thereof may kindly be furnished to the Accountant General, Madras, at an early date.

Secy. to the Resident.

C.M. Dte No 6702 Encl. 1 4th Oct 1932

From

The Secy. to the Resident.

To

The Accountant General,
(T.A.D. 13 Section).,
Madras.

Payment of grant from the Road Development Fund.

Sir,

With reference to your endorsement No.T.13.Bang-100, dated the 16th Septr., 1932, on the above subject, I am directed to say that the President, Municipal Commission, Civil and Military Station, has been asked to furnish the necessary certificate.

2. A list of road development schemes referred to in para 2 of your endt. is enclosed. As to how and when the 20 items of works referred to in your endt. will be financed has not been considered so far. A communication will be sent to you in due course when the question is decided.

I have, etc.,

Secy. to the Resident.

No.6770 6th Oct. 1932

From

The Secy. to the Resident.

To

The President, Municipal Commn.,
C. & M. Station, Bangalore.

Payment of grant from the Road Development Fund.

Sir,

With reference to your letter No. 6580/32 ~~5888~~, dated the 23rd September, 1932, on the above subject, I am directed to state that the grant from the Road Development Fund may be drawn from the Hon'ble the Resident's Treasury, after expense is incurred, in accordance with the procedure laid down in the Accountant General's letter No.T.13 Bang.534, dated the 5th April, 1932 communicated with this office endt. No.3684, dated the 1st June, 1932. The grant to be drawn should, until further orders, not however exceed a maximum of Rs.46,100/-, the estimated cost of completing schemes which have been taken up for execution on roads shown in the list referred to in the Executive Engineer's letter dated the 30th April, 1932 forming an enclosure to your letter No.G.T.25/32, dated the 22nd July, 1932.

I have, etc.,

Secy. to the Resident.

Copy forwarded to the A.G., Madras, for information, with copy of the letter no. 6580 dt. 23.9.32 from the P.M.C., C & M St.

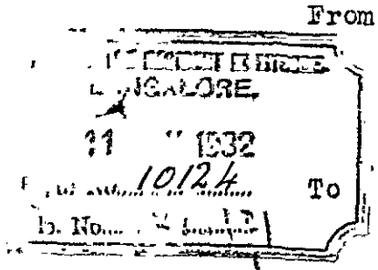
P N 24

OFFICE OF THE ACCOUNTANT-GENERAL, MADRAS.

Fort St. George, 8th November *1932.*

Enclosures.

No. Bang.22-3-239



From

The Accountant General,
Madras;
(T.A.D. 13 Section).

To

The Secretary to the Hon'ble
the Resident in Mysore,
Bangalore.

Sir,

Subject:-Expenditure from Road Development Fund in the C & M. Station, Bangalore.

---

(1) In partial modification of paragraph 1 of this office letter No.T.13-Bang.-534 dated 5-4-1932 on the above subject, I have the honour to state that, under Article 306 II (c) of the Audit Code, a certificate has to be furnished to audit by the administrative Government authority regarding the proper utilization of grants. I request, therefore, that the President, Municipal Commission, C & M. Station, may be directed to attach to the vouchers, in future, a certificate from the Hon'ble the Resident in the following terms:-

"I am satisfied that the grants made to the Municipal Commission from the Road Development Fund have been spent for the purposes for which they were made".

In respect of amounts already drawn, a similar certificate may kindly be forwarded separately to this office direct.

(2) The President, Municipal Commission, may also be directed to attach to each voucher a statement showing the distribution of the amount claimed among the several items of works. He may also be informed that detailed vouchers for actual expenses incurred need not, as is being done now, be sent along with the vouchers presented at the Treasury for payment.

I have the honour to be,
Sir,
Your obedient servant,

N Ranganathaswami Dy

PKS

Dy. Deputy Accountant General

S.N.25

No. 8001 Office of the Resident in
273/1931. Mysore,
Bangalore, the 20 Decr. 1932.

Letter No.Bang.22-3-239, dated the 8th Novr., 1932, from the Accountant-General, Madras.

An extract of paragraph 2 of the marginally noted letter is forwarded to the President, Municipal Commission, Civil & Military Station, Bangalore, for necessary action, in continuation of the correspondence ending with this office letter No.6770, dated the 6th Octr., 1932.

SECRETARY TO THE RESIDENT.

Copy forwarded to the Accountant-General, Madras, with reference to his letter No. Bang.22-3-239, dated the 8th Novr., 1932. A further communication ~~will be sent~~ with reference to the suggestion contained in his letter that the Resident should furnish a certificate regarding appropriation of grants, will follow in due course

Rcd. & tpd.
19.12.32.

Copy of letter No.5755 dated the 8th August 1933 from The Secretary to the Residentin Mysore to The President, Municipal Commission, Civil & Military Station, Bangalore.

Road Development Fund - Allotment of grant to the Civil and Military Station of Bangalore.

I am directed to refer to your letter No. G.T.5/32, dated the 11th May 1933 and to the statements forwarded therewith and to say that the Hon'ble the Resident regrets that he is unable to permit the expenditure incurred on the 9 items in statement 'B' to be charged against the Road Development Fund. He considers that the expenditure on these roads should be met entirely from Municipal funds.

2. As regards your second request that permission may be granted to use the balance of the Road Development Fund on roads which cannot be classified as Trunk Roads, I am to point out that under the orders of the Government of India, referred to in my letter No.200/273-1931, dated the 10th January 1933, further expenditure from the Road Development Fund can be incurred only on trunk (qualifying) roads passing through the C & M Station, including the maintenance of such roads. The Hon'ble the Resident regrets that he cannot go beyond those orders, but he is prepared to consider whether any roads, other than those referred to in my letter No.2032/40-1933, dated the 4th March 1933, can properly be classified as trunk (qualifying) roads passing through the Station.

"C o p y"

No. Bang.6-3- 625. OFFICE OF THE ACCOUNTANT-GENERAL, MADRAS.

Fort St. George, 11th December 1933.

Enclosures.

OFFICE OF THE RESIDENT IN MYSORE,
BANGALORE.
12 DEC. 1933
Regd. No. 10772.
File. No.

FROM

THE ACCOUNTANT-GENERAL,
MADRAS.

(T. A. D. 3.)

To

The Secretary to the Honourable the Resident
in Mysore, Bangalore.

SIR,

Sub:- Expenditure from Road Development Fund in the Civil and Military Station, Bangalore - Furnishing a certificate.

I have the honour to invite a reference to your letter No. 4901 dated 1-7-1933 on the above subject and to enquire when a reply regarding the furnishing of the certificate by the Hon'ble the Resident in Mysore may be expected-

I have the honour to be,
Sir,
Your obedient servant,

VS

Assistant Accounts Officer

P.N.28

No. O.A.496

OFFICE OF THE ACCOUNTANT-GENERAL MADRAS.

Fort St. George, 13th December *193* 3

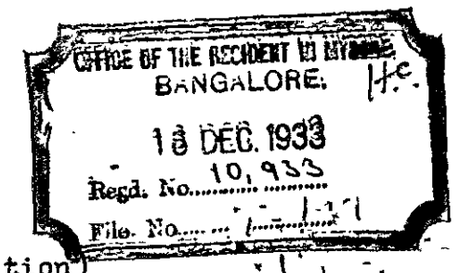
Enclosures.

FROM

THE ACCOUNTANT GENERAL,

MADRAS,

(O. A. Section)



To

The Secretary to the Hon'ble
the Resident in Mysore, Bangalore.

SIR,

Subject:- Credit of grants-made to the Municipal - Commission, Bangalore, for the improvement of Roads in the C & M Station, Bangalore, out of the subventions from the Road Development Funds.

I have the honour to state that, during his recent inspection, the Test Audit Accountant of this office brought to notice that steps are being taken by you to regularise an expenditure of Rs.8,824-13-4 spent by the President, Municipal Commission, Bangalore, on non-qualifying roads, out of the - savings of the grant paid to him for works on qualifying roads.

I would request to be informed, if there be no objection of the steps you propose to take to regularise the expenditure in question.

I have the honour to be,
sir,
Your obedient servant,

K V R Ramaiah
Examiner O.A.D.

T.R.R

All Communications should be addressed to the Secretary to the Resident in Mysore, Bangalore, by designation and not by name.

S.N.24

No. 312 Sec:1
273-1931

FROM

Major G. Kirkbride, I.A.,

SECRETARY TO THE HON'BLE THE RESIDENT IN MYSORE.

To

The Accountant General,

M a d r a s.

Dated, Bangalore, the 10th January 1934.

Subject.

SIR,

I am directed to refer to your letter No.Bang.6-3-625, dated the 11th December 1933 and No.O.A.496, dated the 13th/15th December 1933, and to enclose the certificate asked for.

S.N.27

A communication will be sent to you in due course when orders are passed for the adjustment of the savings in the grant made for authorised works which were diverted for expenditure on other schemes.

I have the honour to be,

Sir,

Your most obedient servant,

Major,
SECRETARY TO THE RESIDENT.

GS.

29:11

Certificate.

Office of the Resident
in Mysore
Bangalore

Para 62 of rules

I am satisfied that a sum of Rs.35,093-12-7 out of the grant made to the Municipal Commission Civil and Military Station, Bangalore from the Road Development Fund has been spent for the purposes for which it was made.

SECRETARY TO THE RESIDENT.

Tg. Gs. 9/1/ cde 9/1/24

F.N.30

Draft.

No.313 dated the 16th January 1934

From

The Secretary to the Resident.

To

The President, Municipal Commission
C & M Station, Bangalore.

Certificate of expenditure incurred from the Road Development Fund.

Sir,

I am directed to refer to the Accountant General's letter No. T.13-Bang.534 dated the 5th April 1932 forwarded to you with this office endorsement No.3684 dated the 1st June 1932 and to request that the vouchers with the necessary certificates may be forwarded, though the Municipal Auditor, to this office for countersignature before they are presented at the Treasury for payment.

I have etc.,

SECRETARY TO THE RESIDENT.

Copy to the Officer in charge of the Hon'ble the Resident's Treasury, and Municipal Auditor, C & M Station, Bangalore.

S.N. 31

31

No. T3. Bang. 6-3-743/32-33.

OFFICE OF THE ACCOUNTANT-GENERAL MADRAS.

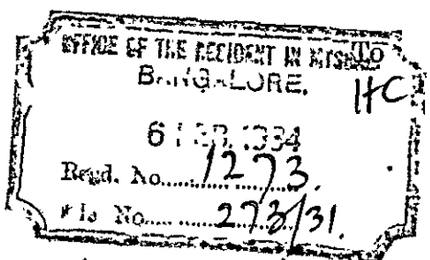
Fort St. George, 2nd February *193* 4.

Enclosures. 2

FROM

THE ACCOUNTANT GENERAL,

MADRAS,
(T. A. D. 3.)



TO

The Secretary to the Hon'ble the Resident in Mysore,

Bangalore.

SIR,

Sub:- Certificate of utilisation of grant from Road Development Fund in Civil and Military Station Bangalore.

With reference to your letter No. 312/273-1931 dated 10-1-1934 forwarding the certificate for an expenditure of Rs. 35,093-12-7 out of the grant from Road Development Fund, I have the honour to request you to furnish information on the following points.

1. The period to which the expenditure incurred above relates.

2. Details of the expenditure showing the number of estimates and names of authorised works approved by the Government of India against which the expenditure was incurred.

3. The authority for diverting the grant on other schemes.

An early reply is requested.

I have the honour to be,

Sir,

Your obedient servant,

for Assistant Accounts Officer.

VS

All Communications should be addressed to the Secretary to the Resident in Mysore, Bangalore, by designation and not by name.

J. N 32

No. 1552 Genl

273/1931

FROM

Major C.G.N. Edwards, I.A.,

SECRETARY TO THE HON'BLE THE RESIDENT IN MYSORE.

To

The Accountant General,

M a d r a s.

Dated, Bangalore, the 23rd Feby., *1934*.

Subject.

Certificate of utilisation of grant from Road Development Fund in Civil & Military Station, Bangalore.

SIR,

I am directed to refer to your letter No. T.3.Bang.6-3-743/32-33, dated the 2nd/5th February 1934, and to furnish the information as follows :-

1. The expenditure of Rs.35,093-12-7 was incurred up to the 31st March 1933.

2. The details called for are given in the attached statement.

3. The diversion of a portion of the grant drawn on other schemes is unauthorised. The amount diverted will be adjusted when sanctioning in future further grants to the Municipal Commission for new schemes from the Road Development Fund.

I have the honour to be,
Sir,
Your most obedient servant,

23/2

SECRETARY TO THE RESIDENT.

ASB
22.2

extracts from notes

32/-

Estimate No.	Name of Road.	Amount of estimate.	Actual expenditure.
		Rs. a. p.	Rs. a. p
1.	Sivan Chetty Garden Street	1116 0 0	1014 2 2
2.	Narain Pillai Street	2475 0 0	1357 2 6
9.	Tannery Road	4390 0 0	2312 3 4
11.	Saunders Road	1830 0 0	1515 9 2
12.	Annaswamy Mudaliar Road	5684 0 0	4575 14 1
13.	Seppings Road	3059 0 0	2792 5 4
14.	South Parade	7845 0 0	5155 15 0
15	Domlur Road	4712 0 0	4072 14 2
16.	-do-	3770 0 0	3585 7 8
17.	Langford Road	2644 0 0	2260 10 6
18.	Hosur Road	3555 0 0	2953 8 7
19.	Madras Bank Road	2255 0 0	2084 14 3
21.	Knoxpet Road	2044 0 0	760 6 2
22.	Sadasiva Mudaliar Road.	719 0 0	652 11 8
	Total	Rs.46,098 0 0	35,093 12 7

ASB/22.2

S.N. 33

33

No. O.A.1159.

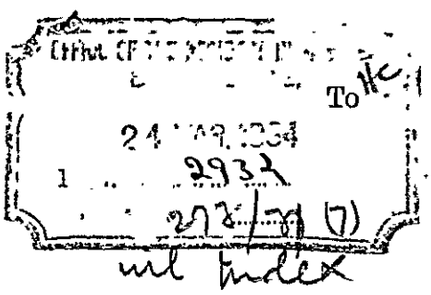
OFFICE OF THE ACCOUNTANT-GENERAL MADRAS.

Fort St. George, 22nd March *193* 4.

*Enclosures.

FROM

THE ACCOUNTANT GENERAL,
(O.A. Section),
MADRAS,



To

The Secretary to the Hon'ble the Resident in Mysore,

B A N G A L O R E.

SIR,

Subject:- Audit of grants made to the Municipal Commission, Bangalore, for the improvement of Roads in the Civil and Military Station, Bangalore, out of the subventions from the Road Development Funds.

***

× S.N. 28 (A) I have the honour to refer to this office letter No. O.A.496 dated 13/15th December 1933 on the subject indicated above and to enquire when a reply thereto may be expected.

I have the honour to be,

Sir,

Your obedient servant,

Examiner, O.A.D.

D.S.

S.N. 34

Draft.

No. 3164 dated the 30-4- 1934.

From

The Secretary to the Resident.

To

The Accountant General,
Madras.

Audit of grants made to the Municipal Commission, Bangalore, for the improvement of Roads in the C & M Station Bangalore, out of the subventions from the Road Development Fund.

Sir,

With reference to your letter No. O.A.1159 dated the 22nd March 1934, I am directed to invite a reference to this Residency letters No.312 ÷ dated the 10th January 1934 and No.1552 *, dated the 23rd February 1934, copies of which are enclosed.

I have etc.,

M.A. 4.4.34

for SECRETARY TO THE RESIDENT.

÷ S.N.29
* S.N.32
Colln.273/31(7)

(A)

4/4

Office of the Resident in Mysore,
Bangalore.

Certificate.

I am satisfied that a sum of Rs.35,093-12-7 out of the grant made to the Municipal Commission, Civil and Military Station Bangalore, from the Road Development Fund has been spent for the purposes for which it was made.

Sd/- G. KIRKBRIDE,
Major,
SECRETARY TO THE RESIDENT.

"Copy"
ofc
SUPERINTENDENT, RESIDENT'S OFFICE.

Letter No.312/273-31, dated the 19th January 1934, from ~~the~~ the Secretary to the Hon'ble the Resident in Mysore, to the Accountant General, Madras.

I am directed to refer to your letter No.Bang.6-3-625, dated the 11th December 1933 and No.O.A.496, dated the 13th/15th December 1933, and to enclose the certificate asked for. A communication will be sent to you in due course when orders are passed for the adjustment of the savings in the grant made for authorised works which were diverted for expenditure on other schemes.

Letter No.1552/273-31, dated the 23rd February 1934, from the Secretary to the Hon'ble the Resident in Mysore, to the Accountant General, Madras.

Certificate of utilisation of grant from Road Development Fund in Civil and Military Station, Bangalore.

I am directed to refer to your letter No.T.3.Bang.6-3-743/32-33, dated the 2nd/5th February 1934, and to furnish the information as follows:-

1. The expenditure of Rs.35,093-12-7 ~~xxxxxx~~ was incurred up to the 31st March 1933.

2. The details called for are given in the attached statement

3. The diversion of a portion of the grant drawn on other schemes is unauthorised. The amount diverted will be adjusted when sanctioning in future further grants to the Municipal Commission for new schemes from the Road Development Fund.

"C o p y"

SUPERINTENDENT, RESIDENT'S OFFICE.

Estimate No.	Name of Road.	Amount of estimate.			Actual expenditure.		
		Rs.	a.	p.	Rs.	a.	p.
1.	Sivan Chetty Garden Street.	1116	0	0	1014	2	2
2.	Narain Pillai Street	2475	0	0	1357	2	6
9.	Tannery Road.	4390	0	0	2312	3	4
11.	Saunders Road.	1830	0	0	1515	9	2
12.	Annaswamy Mudaliar Road.	5684	0	0	4575	14	1
13.	Seppings Road.	3059	0	0	2792	5	4
14.	South Parade	7845	0	0	5155	15	0
15.	Domlur Road.	4712	0	0	4072	14	2
16.	-do-	3770	0	0	3585	7	8
17.	Langford Road.	2644	0	0	2260	10	6
18.	Hosur Road.	3555	0	0	2953	8	7
19.	Madras Bank Road.	2255	0	0	2084	14	3
21.	Knoxpet Road.	2044	0	0	760	6	2
22.	Sadasiva Mudaliar Road.	719	0	0	652	11	8
	Total.	46,098	0	0	35,093	12	7